

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to 1:18-CV-05053-LAK.

MASTER DOCKET

Case No. 1:18-MD-02865-LAK

**DECLARATION OF KARI PARKS IN SUPPORT OF THE GOLDSTEIN LAW
GROUP PC 401(K) PROFIT SHARING PLAN'S AND SHELDON GOLDSTEIN'S
MOTION TO DISMISS COUNTERCLAIM**

I, Kari Parks, depose and say as follows:

1. I am an associate of the law firm Gusrae Kaplan Nusbaum PLLC, which is counsel for Defendants–Third-Party Plaintiffs–Third-Party Counterclaim Defendants The Goldstein Law Group PC 401(K) Profit Sharing Plan and Sheldon Goldstein (the “**Goldstein Parties**”) in this action.

2. I submit this declaration in support of the Goldstein Parties’ Motion to Dismiss Counterclaim (the “**Motion**”).

3. At approximately 14:20 EDT on Monday, March 30, 2020, I attempted to electronically file this Motion in the 18-md-2865 docket and spread that entry to the Goldstein Parties’ own 18-cv-5053 docket.

4. In doing so, I received the automatic message, “Error: Answer Due date may not be reset when spreading to other cases. Go back to the question ‘Does Answer Due date need to be reset Y/N?’ And answer ‘N.’”

5. Because I had not encountered that question in the filing process, I called the Southern District of New York's electronic filing help desk for guidance. Nobody answered my phone call and I was not provided the option to leave a message.

6. Consequently, I filed the Motion in the 18-md-2865 docket only and will continue to pursue guidance from the help desk regarding whether the clerk will spread the entries related to this Motion or I should manually file the Motion and supporting papers in the 18-cv-5053 docket, as well.

7. Annexed as Exhibit 1 is a true and correct copy of Amended Particulars of Claim filed by Plaintiff Skatteforvaltningen ("SKAT") on or around March 13, 2019, in the English case captioned Skatteforvaltningen v. Solo Capital Partners LLP et al., CL-2018-000297, CL-2018-00404, CL-2018-000590 (the "**English Action**").

8. Annexed as Exhibit 2 is a true and correct copy of the Further Particulars Regarding the Validity of WHT Refund Applications filed by SKAT in the English Action on or around February 28, 2020.

9. Annexed as Exhibit 3 is a true and correct copy of the Re-Amended Schedule 5T filed by SKAT on or around February 28, 2020 in the English Action.

10. Annexed as Exhibit 4 is a true and correct copy of Third-Party Defendant EDF& Man Capital Markets Limited's Answer to Amended Third-Party Complaint, 18-md-2865, Dkt. 280 (Mar. 2, 2020), which includes its counterclaim against the Goldstein Parties.

11. Annexed as Exhibit 5 are the following unpublished and foreign cases, which the Goldstein Parties cite in their memorandum in support of their Motion:

- a. Ades v. Deloitte & Touche, Nos. 90 Civ. 4959(RWS), 90 Civ. 5056(RWS), 1993 WL 362364 (S.D.N.Y. Sept. 17, 1993) (Sweet, J.)
- b. Anderson v. Greyhound Lines, Inc., No. 06 Civ. 13371 GBD, 2011 WL 3480945 (S.D.N.Y. Aug. 3, 2011) (Daniels, J.)
- c. Barbagallo v. Marcum LLP, No. 11-CV-1358, 2012 WL 1664238 (S.D.N.Y. May 11, 2012) (Weinstein, J.)
- d. Canada Steamship Lines Ltd v. The King [1952] AC 192
- e. Capita (Banstead 2011) Ltd v. RFIB Grp. Ltd [2015] EWCA Civ 1310
- f. CBS Corp. v. Eaton Corp., No. 07 Civ. 11344 (LBS), 2010 WL 1375169 (S.D.N.Y. Mar. 30, 2010) (Sand, J.)
- g. Colodney v. Continuum Health Partners, Inc., No. 03 Civ. 7276, 2004 WL 829158 (S.D.N.Y. Apr. 16, 2004) (Cote, J.)
- h. DeBlasio v. Merrill Lynch & Co., No. 07 Civ. 318(RJS), 2009 WL 2242605 (S.D.N.Y. 2009) (Sullivan, J.)
- i. Handelsbanken v. Dandridge [2002] EWCA Civ 577
- j. IIG Capital LLC v. Van Der Mew & Anr [2008] EWCA Civ 542
- k. In re Richartz, Fliss, Clark & Pope, Inc., Bankr. No. 08-13919 (MG), 2010 WL 4502038 (S.D.N.Y. Bankr. Nov. 1, 2010) (Glenn, B.J.)
- l. Petroleo Brasileiro S.A. v. E.N.E. Kos 1 Ltd [2012] UKSC 17
- m. Smith v. South Wales Switchgear [1968] 1 All ER 18
- n. Smith v. U.M.B. Chrysler (Scotland) Ltd [1978] WLR 165
- o. Tokio Marine and Fire Ins. Co. v. Grodin, 05 Civ. 9153 (DLC), 2006 WL 3054321 (S.D.N.Y. Oct. 27, 2006) (Cote, J.)
- p. U.S. Bank Nat. Ass'n v. Commonwealth Land Title Ins. Co., No. 13 Civ. 7626 NRB, 2015 WL 1291151 (S.D.N.Y. Mar. 23, 2015) (Buchwald, J.)
- q. Waite v. Paccar Financial PLC [2012] EWCA Civ. 901

I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 30, 2020
New York, New York

/s/ Kari Parks